United Nations A/61/5/Add.12/Corr.1

General Assembly
Official Records
Sixty-first Session
Supplement No. 5L (A/61/5/Add.12)

2 October 2006

Financial report and audited financial statements for the biennium ended 31 December 2005 and Report of the Board of Auditors

Corrigendum

Chapter V

Replace statements II and III with the attached statements.

06-54682 (E) 051006

Statement II

International Tribunal for the Former Yugoslavia[a]

Statement of assets, liabilities and reserves and fund balances as at 31 December 2005
(Thousands of United States dollars)

	2005	*2003*
Assets		
Cash and term deposits	639	3 757
Cash pool[b]	45 316	672
Assessed contributions receivable from Member States[c]	13 733	53 311
Inter-fund balances receivable	2 128	-
Other accounts receivable	1 620	2 114
Deferred charges	74 251	80 419
Inter-office transactions pending processing	108	159
Total assets	**137 795**	**140 432**
Liabilities		
Contributions or payments received in advance	1	2
Unliquidated obligations - current period	14 785	19 630
Unliquidated obligations - future periods	73 619	79 773
Inter-fund balances payable	-	4 959
Due to the United Nations Transitional Administration for Eastern Slovenia, Baranja and Western Sirmium	-	19 000
Due to the United Nations Assistance Mission for Rwanda	-	10 000
Due to the United Nations Observer Mission in Angola	-	19 000
Other accounts payable	958	635
Total liabilities	**89 363**	**152 999**
Reserves and fund balances		
Cumulative surplus	48 432	(12 567)
Total reserves and fund balances	**48 432**	**(12 567)**
Total liabilities and reserves and fund balances	**137 795**	**140 432**

[a] See notes 2 and 3.
[b] Represents share of the United Nations Headquarters cash pool and comprises cash and term deposits of $7,061,043, short-term investments of $20,862,164 (market value $20,862,164), long-term investments of $17,308,166 (market value $17,085,284) and accrued interest receivable of $282,709.
[c] Includes assessed contributions unpaid irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Statement III

International Tribunal for the Former Yugoslavia[a]

Statement of cash flows for the biennium ended 31 December 2005
(Thousands of United States dollars)

	2005	*2003*[b]
Cash flows from operating activities		
Excess (shortfall) of income over expenditure (statement I)	54 232	(18 571)
(Increase) decrease in assessed contributions receivable	39 578	(29 126)
(Increase) decrease in inter-fund balances receivable	(2 128)	-
(Increase) decrease in other accounts receivable	494	(610)
Increase (decrease) in deferred charges	6 168	(76 520)
(Increase) decrease in other assets	51	(47)
Increase (decrease) in contributions or payments received in advance	(1)	(57)
Increase (decrease) in unliquidated obligations	(10 999)	81 453
Increase (decrease) in inter-fund balances payable	(4 959)	(99)
Increase/decrease in other accounts payable	323	162
Less: interest income	(1 700)	(2 067)
Net cash flows from operating activities	**81 059**	**(45 482)**
Cash flows from investing activities		
Increase (decrease) in loans payable	(48 000)	48 000
(Increase) decrease in cash pool	(44 644)	6 962
Plus: interest income	1 700	2 067
Net cash flows from investing activities	**(90 944)**	**57 029**
Cash flows from financing activities		
Provisional savings on or cancellation of prior-period obligations	6 767	3 360
Transfers from reserves and fund balances	-	(13 727)
Net cash flows from financing activities	**6 767**	**(10 367)**
Net increase (decrease) in cash and term deposits	(3 118)	1 180
Cash and term deposits, beginning of period	3 757	2 577
Cash and term deposits, end of period[c]	**639**	**3 757**

[a] See notes 2 and 3.
[b] Reclassified to conform to current presentation.
[c] Cash and term deposits do not include cash and term deposits in the cash pool. Refer to footnote b of statement II.

The accompanying notes are an integral part of the financial statements.